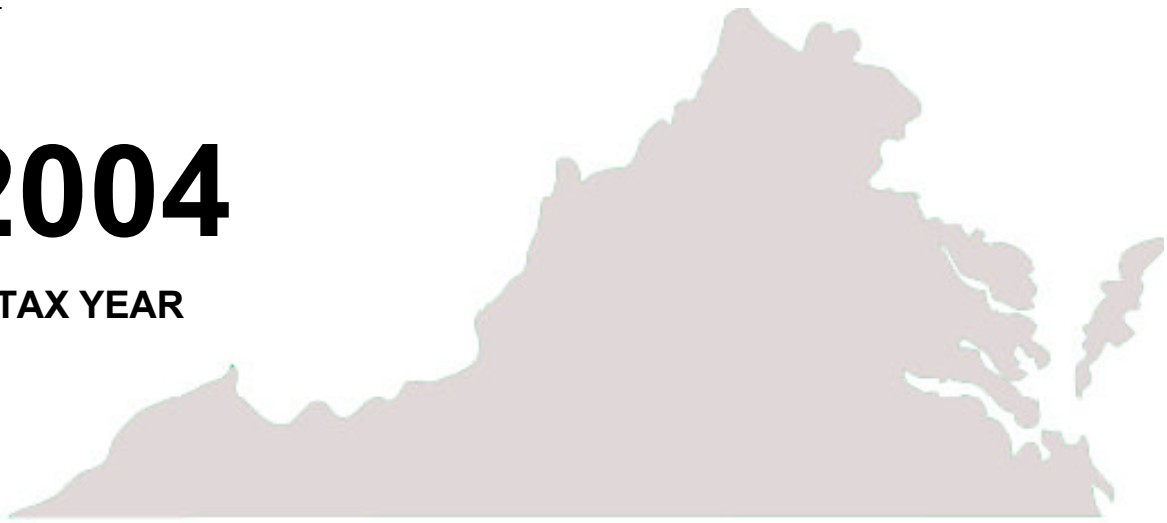


2004

TAX YEAR



VIRGINIA



**Handbook for
Electronic Filers
VA-1345
Individual Income Tax**

OVER 1.1 MILLION VIRGINIA RETURNS WERE E-FILED LAST YEAR.
THANK YOU FOR YOUR PARTICIPATION!

VIRGINIA
DEPARTMENT OF TAXATION

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VIRGINIA CONTACT DIRECTORY

TOPIC	SERVICES OFFERED	CONTACT INFORMATION
CUSTOMER SERVICE	Virginia Tax Assistance M-F, 8:30 a.m. - 4:30 p.m.	1-804-367-8031 tax-indivtrn@tax.state.va.us
TAX PREPARER HOTLINE	Tax Professional Assistance M-F, 8:30 a.m. - 4:30 p.m.	1-804-367-9286
WHERE'S MY REFUND? TELETAX INFORMATION	Refund Inquiry Recorded Tax Information Fax on Demand Forms	1-804-367-2486
FED/STATE ELECTRONIC FILING HELP DESK	Fed/State ELF Software Developer, Tax Professional, and ERO Assistance	1-804-367-6100 elfcoordinator@tax.state.va.us
FED/STATE ELECTRONIC FILING COORDINATOR	Kerry Williams	1-804-367-0240 kwilliams@tax.state.va.us
FED/STATE ELECTRONIC FILING ANALYST	Tina Thoummarath	1-804-367-6100 tthoummarath@tax.state.va.us
VATAX ONLINE WEB PAYMENTS I-FILE	On-line Filing Electronic Return Payments Electronic Bill Payments Virginia Tax Information	www.tax.virginia.gov
CREDIT CARD PAYMENTS	Credit Card Payments Made through Official Payments Corporation	1-800-272-9829 www.officialpayments.com

WHAT'S NEW –TAX YEAR 2004

Electronic Filing and 2D Barcode Mandate

[House Bill 1159](#) requires income tax return preparers who prepared at least 200 individual income tax returns for the taxable year beginning on January 1, 2003, or at least 100 individual income tax returns for a taxable year beginning on or after January 1, 2004 to file all individual income tax returns for all subsequent taxable years using electronic means or software that produces a two dimensional (2D) barcode reflecting information contained on the returns.

Direct Debit

As of January 2005, taxpayers may pay the balance due at the time of e-filing by using direct debit. To make these electronic payments, the bank routing transit number, account number and type of account (checking or savings) will need to be entered as part of the return record. This will eliminate the need to mail payments with 760-PMT, pay by credit card (www.officialpayments.com) or pay on-line at www.tax.virginia.gov.

Age Deduction

[House Bill 5018](#) subjects the current age deduction of \$12,000 for taxpayers age 65 and older to a reduction based on income and phases out the current age deduction of \$6,000 for taxpayers between the ages of 62 and 64. Taxpayers currently eligible to receive the \$12,000 age deduction prior to taxable year 2004 will continue to receive the full deduction without reduction. Taxpayers currently eligible to receive the \$6,000 age deduction prior to taxable year 2004 will continue to receive this deduction until they reach age 65. At that time, the \$12,000 age deduction will be subject to a reduction based upon income. Taxpayers not eligible for an age deduction prior to taxable year 2004 are not be eligible for an age deduction until they reach age 65. Upon reaching age 65, the age deduction of \$12,000 will be subject to a reduction based upon income.

New W-2 Fields

Form W-2 has been changed to include additional fields for state information. Beginning January 2005, wage and withholding information for up to four states may be included on a single W-2. See [IRS Publication 1346](#).

Acknowledgements

Beginning January 2005 the Internal Revenue Service will provide state acknowledgements on its Front End Processing System. As a result, Virginia will no longer be using the Centralized State Acknowledgement System (StAck) as a third party service provider for state acknowledgements. The Virginia Acknowledgement will continue to be separate from the IRS Acknowledgement. After receiving the Virginia return from the IRS, the Virginia Department of Taxation (VATAX) will create an acknowledgement record and provide it to the IRS for retrieval by transmitters. Please refer to [IRS Publication 1346](#) for details.

Electronic Filing Calendar

For Tax Period 1/1/04-12/31/04

Begin Federal/State Software Testing	November 9, 2004*
Begin Transmitting Live Returns to IRS or Virginia	January 14, 2005*
Last Date to Transmit Virginia Returns Electronically	October 22, 2005*
Submitting Test Transmissions	No cut off date

* Note: Dates subject to change

FREQUENTLY ASKED QUESTIONS

1. Do I have to register with Virginia as an e-file provider?

The tax preparer must register with the IRS and be accepted as an Electronic Return Originator (ERO). The IRS assigns each ERO an "EFIN". The EFIN is the tax preparer's Electronic Filer Identification Number. After the tax preparer is accepted as an ERO, the tax preparer can submit returns via e-file using approved commercial tax preparation software. Acceptance by the IRS as an ERO automatically qualifies tax preparers to submit Virginia individual income tax returns electronically using e-file. For more information, visit the IRS's web site at www.irs.gov.

2. Do I mail a copy of my IRS application, Form 8633, to Virginia?

No.

3. Do I mail Form VA-8453 to the Virginia?

No. Form VA-8453, and required attachments, must be retained by the preparer or taxpayer, if self-prepared, for three years from the due date or the filing date, whichever is later.

4. When will the refund be issued?

Taxpayers requesting a direct deposit should receive their refund within five to seven business days. Taxpayers requesting a paper check should receive their refund within 7-10 business days.

5. Who should I contact if I have a question about an e-filed return?

Taxpayers should contact Customer Service at (804) 367-8031, Mon-Fri, 8:30 a.m.-4:30 p.m. or via e-mail at tax-indivtrn@state.va.us. Tax preparers, software developers, and EROs should contact the e-file Help Desk at (804) 367-6100 or via e-mail at elfcoordinator@tax.state.va.us.

6. Where do I mail the payment and the 760-PMT, Payment Voucher?

Virginia Department of Taxation
PO Box 1478
Richmond, VA 23218-1478.

NOTE: Do not attach Form 760-PMT to a paper copy of the electronically filed return. This causes processing discrepancies and the payment will not be processed correctly.

7. Who is affected by the electronic filing and 2D barcode mandate?

If a tax preparer prepared 200 or more individual income tax returns for the taxable year beginning on or after January 1, 2003, or 100 or more individual income tax returns for taxable years beginning on or after January 1, 2004, then for every taxable year thereafter, the tax preparer is required to file using electronic means or software that produces a 2D barcode.

8. Is there a waiver process for the electronic filing or 2D barcode mandate?

Yes. A tax preparer may request a hardship waiver by submitting [Form 8454P](#). The Tax Commissioner may waive the requirements for a period of time if the tax preparer clearly demonstrates that the requirements place an undue hardship on the tax preparer. Hardship waiver requests will be responded to within 45 days of receipt.

9. What if a client does not to use electronic filing or 2D barcode?

Taxpayers may "Opt Out" of filing electronically or submitting returns with a 2D barcode by completing [Form 8454T](#). The tax preparer must retain the completed form and use a code on the taxpayer's return to indicate that the taxpayer elected to opt out.

COMMON REJECT CODES

034 Missing or Invalid Locality Code

Most often the locality code for the taxpayer's residency on Forms 760CG, 760PY, or 763 or for the business location on Schedule FED is missing or invalid. The locality code should always be a three digit numeric code. The most common mistake is a missing preceding zero. Please refer to the Appendix for a listing of the locality codes.

027 Missing or Invalid Taxpayer or Spouse Name

Most often the name for either the taxpayer or spouse is not submitted in its entirety. For example, the spouse's last name may be missing. The names for both the taxpayer and spouse should be keyed in its entirety to avoid a reject.

013 Missing Checking or Savings Account Indicator

Most often, bank account information does not indicate whether the account is a checking or savings account. Verify that checking or savings is indicated before transmitting.

090 Withholding Forms must have VA in the state field if VA withholding claimed

Most often the state abbreviation is missing on a Form W-2, W-2G, or 1099R. If Virginia withholding is being claimed on the return, the state abbreviation must be VA on Forms W-2, W-2G, or 1099R.

070 VA Withholding on Form W-2 cannot exceed 25% of Wages or Gross Distributions

Often the State Wages or State Distribution amount was not entered in the software.

071 VA Withholding on Form 1099R cannot exceed 25% of Wages or Gross Distributions

Often the State Wages or State Distribution amount was not entered in the software.

072 VA Withholding on Form W-2G cannot exceed 25% of Wages or Gross Distributions

Often the State Wages or State Distribution amount was not entered in the software.

AVOID REJECTS
CHECK FOR THESE ERRORS
BEFORE TRANSMITTING

SEE APPENDIX FOR A COMPLETE LIST OF REJECT CODES

FEDERAL/STATE ELECTRONIC FILING PROCESS

EROs and transmitters accepted into the IRS Electronic Filing Program and the Virginia Electronic Filing Program may file both the federal return and the state return in one transmission to the Internal Revenue Service. Virginia also participates in the IRS State Only Program where returns may be transmitted separately from the federal return. Both the IRS and the Virginia Department of Taxation (VATAX) must certify the software used to transmit the data. The IRS acts as a conduit through which VATAX will retrieve the state data for processing. The returns will then be processed through the VATAX computer system.

All rules, regulations, and requirements governing tax preparers, transmitters, and originators of returns as stated in the IRS Publication 1345, *Handbook for Electronic Filers of Individual Income Tax Returns (Tax Year 2004)* are in effect for the Virginia Department of Taxation. It is recommended that the IRS Publication 1345 be reviewed in conjunction with the Virginia Publication VA-1345.

Acceptance Process

Software Developers: All software developers are required to follow the IRS and Virginia testing procedures for acceptance into the Federal/State Electronic Filing Program. VATAX will provide only software developers with Publication VA-1436, *Virginia Department of Taxation Test Package for Electronic Filing of Individual Income Tax Returns*. Developers will be notified by e-mail upon successful completion of the software testing.

EROs/Transmitters: You are automatically accepted into Virginia's e-file program if you are registered with the Internal Revenue Service to participate as an ERO or transmitter.

Transmitting Returns

The Virginia return data must be transmitted to the IRS Andover Service Center in accordance with IRS procedures. It is imperative to understand the functionality of your software package to ensure that the state return is attached to the federal return when it is transmitted. If your software package offers State Only Filing, you have the option of filing the state return separately from the federal return.

When the IRS has provided an acknowledgment of acceptance to the ERO/Transmitter, the state return data will be made available to the Virginia Department of Taxation for retrieval within 24 hours of the federal acknowledgment. If the federal and state return is transmitted together and the federal return data is rejected, the state return will not be made available to the department. Once corrections have been made, both returns should be retransmitted in one transmission unless your software package offers State Only Filing where they may be retransmitted separately. If only the state return is rejected, it may be retransmitted through the IRS State Only Filing program once corrected, provided this option is included in the software package being used. Otherwise, the corrected return should be filed on paper.

Acknowledgement of Returns

Beginning January 2005 the IRS will provide state acknowledgements on its Front End Processing System. As a result, Virginia will no longer use the Centralized State Acknowledgement System (StAck) as a third party service provider. The Virginia Acknowledgement will continue to be separate from the IRS Acknowledgement. After receiving the Virginia return from the IRS, the Virginia will create an acknowledgement record and provide it to the IRS for retrieval by transmitters. Please refer to [IRS Publication 1346](#) for details.

Publications

	IRS	VIRGINIA VERSION
Handbook for Electronic Filers	<i>Publication 1345</i>	<i>Publication VA-1345</i>
Electronic Return File Specifications and Record Layouts	<i>Publication 1346</i>	<i>Publication VA-1346</i>
Test Package	<i>Publication 1436</i>	<i>Publication VA-1436</i>

VIRGINIA RETURNS

The Virginia return consists of data transmitted electronically to VATAX and supporting paper documents to be retained by the ERO/transmitter. The electronic portion of the return consists of the Form 760CG, 760PY, 763, and complete copy of the federal return. The non-electronic portion of the Virginia return (to be retained by ERO for a minimum of three years) consists of the signature form, VA-8453, and the state copy of all W-2s, W-2G and 1099-R. Substitute W-2 forms (Form 4852) and statements created on a personal computer are NOT acceptable. VATAX may request the non-electronic portion of the Virginia return for audit purposes.

Acceptable Returns

In addition to the returns accepted for federal electronic filing listed in the IRS Publication 1345 for tax year 2004, the types of Virginia returns that can be transmitted electronically are as follows:

- Resident Return (Form 760CG)
- Part Year Resident Return (Form 760PY)
- Nonresident Return (Form 763)
- Returns containing extension payments
- Returns containing estimated payments
- Returns containing Virginia Schedules NPY, ADJ, and FED

Unacceptable Returns

In addition to the returns excluded from federal electronic filing listed in Publication 1345 for Tax Year 2004, the following types of Virginia returns are also excluded:

- Amended returns
- Prior year returns
- Fiduciary returns (Form 770)
- Extension requests (Form 760E)
- Returns for any tax period other than January 1, 2004 to December 31, 2004
- Returns containing "Other Subtractions" reported under code 99
- Returns containing withholding reported on Form 4852, Substitute W-2 or 1099-R
- Decedent returns, including joint returns filed by spouses
- Returns containing credits for taxes paid to other states or any other credits that require Schedule CR

Form VA-8453

The [Form VA-8453](#), is the state signature and authorization form. Form VA-8453 must be completed and signed by all appropriate parties before the return is transmitted electronically. Preparers may use alternative methods of signing as specified in [Notice 2004-54/IRB 2004-33](#). State copies of Forms W-2, W-2G and 1099-R must be attached to Form VA-8453. Form 4852, Substitute Form W-2, or computer-generated copies are **NOT** acceptable. The Virginia Schedule INC may be attached in place of Forms W-2, W-2G and 1099-R.

Upon receipt of the Virginia acknowledgement, enter the IRS Declaration Control Number (DCN) in the appropriate boxes at the top, left-hand portion of the form. The form should be filed by Declaration Control Number and maintained for a minimum of three years from the due date of the return, or the filing date, whichever is later. For self prepared returns, the taxpayer must retain the forms. VATAX may request these documents for audit purposes. For rejected returns, Form VA-8453 becomes insignificant.

Do not mail this form and/or its attachments to the department unless you are an ERO/transmitter and you close your business. In this situation, you must mail Forms VA-8453 and attachments along with a letter of explanation to Virginia Department of Taxation, P.O. Box 27423, Richmond, VA 23261-7423.

Corrections to Form VA-8453: If the ERO changes the electronic return after the Form VA-8453 has been signed, and the Virginia taxable income changes by more than \$25 or the state refund changes by more than \$5, the ERO must have the taxpayer sign a corrected Form VA-8453 before transmitting the return.

NAME, ADDRESS AND BANK INFORMATION

Name

When entering taxpayer names:

- First Names must be alpha characters. The only special character allowed in first name fields is a hyphen. One space is permitted between alpha characters.
- Middle Names and Suffixes must be alpha characters. No space or numeric is allowed.
- Last Names must be alpha characters. The only special characters allowed are hyphen and apostrophe. No spaces are allowed between alpha characters.

Address

When entering addresses:

- Follow IRS and USPS address standards.
- Omit punctuation when not significant.

Locality Code

There is a three-digit code assigned to each city or county in Virginia. This code must appear on the electronic return and must match the city or county where the taxpayer resided on January 1, 2005. Some software packages have the user enter or select the name of the locality and the software automatically generates the corresponding code on the return. Other software packages may require the user to enter the locality code manually. This is a required field, so ensure that this number is on the return.

If Federal Schedules C, C-EZ, F and/or 4562 are filed, the Business Locality Code is also a required field on the Virginia Schedule FED. The code must match the city or county for which the business is located. As with residential locality codes, software packages may automatically input the locality code for the business or require that it be manually input. A list of locality codes may be found in the Appendix.

Bank Account Information

If the taxpayer requests a direct deposit or direct debit, the following information must be entered correctly to avoid rejection of the transaction by the bank:

- Routing Transit Number
- Account Number
- Type of Account, checking or savings

John Smith 100 Main Street Richmond, VA 99999	1234
Date _____	
PAY TO THE ORDER OF _____	\$ <input type="text"/>
_____ Dollars	
ANYTOWN BANK	
FOR _____	
⑆ :250250025 ⑆ :202020 ⑈ 86 1234	

RTN = 250250025

ACCOUNT NUMBER=20202086

REFUND RETURNS

Refund checks should be received by the taxpayer within two weeks and direct deposits should be made within 5 to 7 days of the Department's acknowledgment. Taxpayers should be advised to wait four weeks, however, from the date of transmission before calling VATAX to inquire about the status of a refund check. Taxpayers may inquire about the status of their refund by visiting www.tax.virginia.gov, contacting Customer Service at **804-367-8031**, 8:30 a.m. to 4:30 p.m., Monday through Friday or using Teletax at **804-367-2486**.

Before issuing any refunds, we are required to check for any outstanding debt with agencies of the Commonwealth of Virginia, Virginia local governments, the Virginia courts system, and the IRS. If any such debt is found, all or part of the refund may be withheld to help satisfy the debt and processing of the return will be delayed. The taxpayer will be notified in writing if refunds are withheld.

Direct Deposit

Internal Revenue Service Publication 1345 sets forth detailed eligibility requirements, responsibilities, and instructions governing tax preparers, transmitters, and EROs who offer taxpayers the option of Direct Deposit. Those same rules, policies and procedures apply when offering Direct Deposit on the state return. If any of the following conditions exist, VATAX will issue a paper check:

- Invalid Routing Transit Number
- Outstanding debts with agencies of the Commonwealth of Virginia, Virginia local governments, the Virginia courts system or the IRS (if there is a refund balance remaining after the satisfaction of a debt)
- Rejection by the receiving depository financial institution

Some financial institutions do not permit the deposit of a joint refund into an individual account and/or accept direct deposits into an account that is payable through another bank or financial institution, including credit unions. VATAX is not responsible when a financial institution does not accept a direct deposit for this reason.

Taxpayers should contact their bank and check their account statements before calling VATAX to inquire about the status of a refund. Most direct deposit traces conducted by VATAX show funds being properly credited to the taxpayer's account.

NOTE: The accounts and financial institutions into which the Virginia refund and the Internal Revenue Service refund are deposited may be different. Therefore, the state and federal routing transit numbers (RTN) and deposit account numbers (DAN) may not be the same.

Refund Anticipation Loans

The Virginia Department of Taxation neither supports nor prohibits Refund Anticipation Loans (RALs). The agency and the State Treasurer's Office are not and will not be liable for any loss suffered by the taxpayer or the preparer/transmitter/ERO as a result of the Virginia Department of Taxation's denial of a direct deposit request. The direct deposit will be denied if the taxpayer has outstanding debts with agencies of the Commonwealth of Virginia, Virginia local governments, the Virginia courts system, or the IRS.

NOTE: VATAX is not be able to provide specific details regarding RALs. If your clients call VATAX, they will be referred to your office upon verification that the direct deposit request was honored.

BALANCE DUE RETURNS

E-File Direct Debit

As of January 2005, taxpayers may pay the balance due at the time of e-filing by using direct debit. To make these electronic payments, the bank routing transit number, account number and type of account (checking or savings) will need to be entered as part of the return record. The payment for the amount due on the return will be processed through the banking system upon receipt of the return by VATAX, so the payment is effective upon filing of the return. Payment warehousing, or specification of an alternative effective date for payment, is not available in the Virginia e-file direct debit option.

Web Payments

Use the VATAX website, www.tax.virginia.gov, to make online payments for previously filed returns or bills.

Credit Cards

Call 1-800-2PAY-TAX or visit www.officialpayments.com to pay by credit card. The jurisdiction code for Virginia is 1080. Official Payments Corporation, the company processing the transaction, assesses a fee. Prior to payment, the user is advised of the fee and has the option to cancel the transaction at that time with no charge.

Form 760-PMT and Check

Use Form 760-PMT to make payment by check for an electronically filed tax return. Vouchers do not have to be mailed at the same time the electronic return is filed. However, taxpayers should be made aware that payments for tax due should be postmarked by May 1 (May 2, 2005, since May 1, 2005 is a Sunday). The payment and voucher should be mailed to the Virginia Department of Taxation, PO Box 1478, Richmond, VA 23218-1478.

NOTE: *If a return is filed electronically and has a tax due, taxpayers should be advised not to attach Form 760-PMT to a paper copy of the electronically filed return. This causes processing discrepancies and the payment will not be posted correctly.*

Assessments

Returns filed or payments made after the due date will be subject to applicable penalties and interest. Any tax due return that is adjusted by the Virginia Department of Taxation will receive a Notice of Assessment once the return is processed. In some cases, an assessment will be generated before a payment is posted. If the taxpayer has sent in the payment for a portion of the amount due, the balance of the assessment should be paid within 30 days.

RESPONSIBILITIES OF PREPARER/TRANSMITTER/ERO

Preparers, transmitters, and EROs must maintain a high degree of integrity, compliance, and accuracy to remain in the Federal/State Electronic Filing Program. They must also follow the terms set forth in this handbook and adhere to the requirements below. Persons or firms not meeting these requirements are subject to suspension from the program by the Virginia Department of Taxation.

Accuracy: It is important to verify the accuracy of the name, address, and Social Security Number for all taxpayers. Inaccurate information may delay the processing of the return.

Compliance: All electronic filers must comply with the requirements and specifications set forth in IRS Publications 1345, 1346, 1436 and Virginia Publications VA-1345, VA-1346 and VA-1436.

Timeliness of Filing: Transmitters must ensure that electronic returns are filed in a timely manner. The date of electronic transmission to the Internal Revenue Service will be considered the filing date for a Virginia return received electronically.

Deadline for Filing: The Virginia Department of Taxation will accept electronically filed Virginia individual income tax returns that have been submitted for transmission to the IRS Andover Service Center through October 22, 2005. Any Virginia return submitted after this date must be filed as a paper document. A paper return must be filed with the Commissioner of the Revenue, Director of Finance, or Director of Department of Tax Administration in the city or county where the taxpayer resides.

Changes to the Return: If the transmitter or taxpayer wishes to make any changes after the electronically filed return has been accepted, the taxpayer must file an amended return through the paper document filing process. Amended Virginia returns should be mailed to the Commissioner of the Revenue, Director of Finance, or Director of Department of Tax Administration in the city or county where the taxpayer resided on January 1, 2005.

Responsibility to Clients: Preparers have the important task of filing a client's tax return, and they must ensure that the return arrives at the Virginia Department of Taxation. If the electronic state return fails to arrive at its destination or the return is rejected, preparers should retransmit the return electronically or advise their clients to file a paper return.

Acknowledgements: Virginia will no longer be using the Centralized State Acknowledgement System (StAck) as a third party service provider for state acknowledgements. Beginning January 2005 the Internal Revenue Service will provide state acknowledgements on its Front End Processing System. Please refer to IRS Publication VA-1346 for further details.

Individual income tax returns are either accepted or rejected for specific reasons. Accepted returns meet the processing criteria and are considered "filed". Rejected returns fail to meet processing criteria and are considered "not filed". The acknowledgment identifies the source of the problem using a system of error reject codes. To help identify the cause of rejection, the error reject codes and explanations have been included in the Appendix of this publication. Rejected Virginia returns may be retransmitted after corrections are made, provided the software package used allows for State Only Filing. Otherwise, a paper return must be filed with VATAX or the Commissioner of the Revenue, Director of Finance or Director, Department of Tax Administration in the city or county where the taxpayer resided on January 1, 2005. As stated previously, qualified taxpayers may opt to file on-line (www.tax.virginia.gov) through iFile.

Transmitters should notify their EROs of the return's acceptance within five (5) working days after obtaining the state acknowledgement. Correspondence from the department regarding errors made on an electronically filed return will be directed to the taxpayer. Taxpayers and preparers should respond to the telephone numbers and addresses as directed in the correspondence.

E-FILE CHECKLIST

- Double check to make sure the Virginia forms and attachments are eligible for electronic filing.
- Have the taxpayer complete and sign Form VA-8453.
- Make sure the name(s) and Social Security Number(s) are correct on Form VA-8453.
- Use only whole dollar amounts.
- Make sure direct deposit/direct debit information for the state is specified if the taxpayer chooses this as the method for receiving the state refund or paying the tax due.
- Make sure the correct locality code for the city or county in which the taxpayer resided as of January 1, 2005 is included on the electronic return.
- Have the taxpayer(s) sign all documents requiring an original signature including Forms 8453, VA-8453, 1040(A, EZ), and 760CG(PY, 763).
- Attach all state copies of Forms W-2, 1099-R, and W-2G to the original signature form, VA-8453, and retain for a minimum of three years. Do not mail forms to the Virginia Department of Taxation.
- Virginia participates in the Federal/State e-file program as a piggyback state. Electronically transmit the federal and state data at the same time unless your software package allows for State Only Filing in which the federal and state return may be transmitted separately.
- Retrieve the IRS acknowledgement.
- Retrieve the state acknowledgement.
- If the IRS has accepted the federal return and the state return has been rejected, the corrected Virginia return may be retransmitted if the software package being used allows for State Only Filing. Otherwise, a paper return must be submitted. Taxpayers may also opt to file returns via the Internet using the department's iFile program.
- Tax due payments may be made by direct debit or by mailing a check accompanied by Form 760-PMT, Payment Voucher, to the following address:

Virginia Department of Taxation
PO Box 1478
Richmond, VA 23218-1478

- ***NOTE:*** Do not submit a paper copy of the electronically filed return with Form 760PMT. This causes processing discrepancies and the payment will not be posted correctly.
- Provide copies of the electronic return to taxpayer(s) after receiving acknowledgement of acceptance.
- An ERO/transmitter that goes out of business must mail all Forms VA-8453s and attachments along with a letter of explanation to the following address:

Virginia Department of Taxation
PO Box 27423
Richmond, VA 23261-7423

APPENDIX

Locality Codes

County Codes

COUNTY	CODE	COUNTY	CODE	COUNTY	CODE
ACCOMACK	001	FRANKLIN	067	NOTTOWAY	135
ALBEMARLE	003	FREDERICK	069	ORANGE	137
ALLEGHANY	005	GILES	071	PAGE	139
AMELIA	007	GLOUCESTER	073	PATRICK	141
AMHERST	009	GOOCHLAND	075	PITTSYLVANIA	143
APPOMATTOX	011	GRAYSON	077	POWHATAN	145
ARLINGTON	013	GREENE	079	PRINCE EDWARD	147
AUGUSTA	015	GREENSVILLE	081	PRINCE GEORGE	149
BATH	017	HALIFAX	083	PRINCE WILLIAM	153
BEDFORD	019	HANOVER	085	PULASKI	155
BLAND	021	HENRICO	087	RAPPAHANNOCK	157
BOTETOURT	023	HENRY	089	RICHMOND	159
BRUNSWICK	025	HIGHLAND	091	ROANOKE	161
BUCHANAN	027	ISLE OF WIGHT	093	ROCKBRIDGE	163
BUCKINGHAM	029	JAMES CITY	095	ROCKINGHAM	165
CAMPBELL	031	KING AND QUEEN	097	RUSSELL	167
CAROLINE	033	KING GEORGE	099	SCOTT	169
CARROLL	035	KING WILLIAM	101	SHENANDOAH	171
CHARLES CITY	036	LANCASTER	103	SMYTH	173
CHARLOTTE	037	LEE	105	SOUTHAMPTON	175
CHESTERFIELD	041	LOUDOUN	107	SPOTSYLVANIA	177
CLARKE	043	LOUISA	109	STAFFORD	179
CRAIG	045	LUNENBURG	111	SURRY	181
CULPEPER	047	MADISON	113	SUSSEX	183
CUMBERLAND	049	MATHEWS	115	TAZEWELL	185
DICKENSON	051	MECKLENBURG	117	WARREN	187
DINWIDDIE	053	MIDDLESEX	119	WASHINGTON	191
ESSEX	057	MONTGOMERY	121	WESTMORELAND	193
FAIRFAX	059	NELSON	125	WISE	195
FAUQUIER	061	NEW KENT	127	WYTHE	197
FLOYD	063	NORTHAMPTON	131	YORK	199
FLUVANNA	065	NORTHUMBERLAND	133	UNASSIGNED	900

City Codes

CITY	CODE	CITY	CODE	CITY	CODE
ALEXANDRIA	510	FREDERICKSBURG	630	PETERSBURG	730
BEDFORD	515	GALAX	640	POQUOSON	735
BRISTOL	520	HAMPTON	650	PORTSMOUTH	740
BUENA VISTA	530	HARRISONBURG	660	RADFORD	750
CHARLOTTESVILLE	540	HOPEWELL	670	RICHMOND	760
CHESAPEAKE	550	LEXINGTON	678	ROANOKE	770
COLONIAL HEIGHTS	570	LYNCHBURG	680	SALEM	775
COVINGTON	580	MANASSAS	683	STAUNTON	790
DANVILLE	590	MANASSAS PARK	685	SUFFOLK	800
EMPORIA	595	MARTINSVILLE	690	VIRGINIA BEACH	810
FAIRFAX	600	NEWPORT NEWS	700	WAYNESBORO	820
FALLS CHURCH	610	NORFOLK	710	WILLIAMSBURG	830
FRANKLIN	620	NORTON	720	WINCHESTER	840

Error Reject Codes and Explanations
For Individual Income Tax Returns
For Tax Period January 1, 2004 to December 31, 2004

See Forms in next section of the Appendix for assistance in identifying field numbers.

- 004 ➤ Money amount fields must contain whole dollars (no cents).
 - When a field is designed as N (positive only), the field must be present and must contain an amount greater than or equal to zero.
 - When transmitting in fixed or variable format, significant date fields must contain numeric characters in the following formats, unless otherwise specified:
 - Year fields with a length of four positions = YYYY
 - Date fields with six positions = MMYYYY
 - Date fields with eight positions = MMDDYYYY
 - All alphanumeric fields must be left justified (and blank-filled when transmitting in fixed format) unless otherwise specified.
 - The allowable characters for alphanumeric fields are: A-Z, 0-9, space, % (percent), , (comma), . (period), - (hyphen or minus sign), < (less than sign), () (parentheses), and : (colon).
 - The allowable characters for numeric fields are:
 - The numbers 0-9 and - (hyphen or minus sign)
- 006 ➤ Primary SSN (Field 003) is a required field.
- 007 ➤ Primary SSN (Field 003) or Secondary SSN (Field 055) cannot duplicate Primary SSN (Field 003) or Secondary SSN (Field 055) of any previously accepted electronic return for the current year.
- 008 ➤ Maximum Field Length Exceeded
- 009 ➤ Duplicate Field Number
- 010 ➤ Invalid Field Number
- 011 ➤ Invalid Type
- 012 ➤ Invalid Field Sequence
- 013 ➤ Either Checking Account (Field 040) or Savings Account (Field 048) must be indicated when Bank Routing Number (Field 030) and Bank Account Number (Field 035) are present.
- 014 ➤ Primary SSN (Field 003) and Secondary SSN (Field 055) cannot duplicate each other.
- 015 ➤ Depositor Account Number (Field 035) must be alphanumeric (i.e., only alpha characters, numeric characters, and hyphens), must be left-justified with trailing blanks if less than 17 positions, and cannot equal all zeros.
- 017- NOT USED
018
- 019 ➤ Form 760CG
 - Spouse's SSN (Field 055) is required if Filing Status (Field 305-3) equals: "2" or "3".

-
- Forms 760PY and 763
 - Spouse's SSN (Field 055) is required if Filing Status (Field 305-3) equals: "2", "3" or "4".
- 020-021 ➤ NOT USED
- 022 ➤ Primary Taxpayer First Name (Field 070-1) and Secondary Taxpayer First Name (Field 070-3) must be alpha. The only special character is a hyphen. One space is permitted between alpha characters. Primary Taxpayer Middle Name (Field 070-2) and Suffix (Field 060-3) and Secondary Taxpayer Middle Name (Field 070-4) and Suffix (Field 065-3) must be alpha. No space or numeric is allowed. Primary Taxpayer Last Name (Field 060-1) and Secondary Taxpayer Last Name (Field 065-1) must be alpha. The only special characters allowed are hyphen and apostrophe. No spaces are allowed between alpha characters.
- 024-033 ➤ NOT USED
- 034 ➤ Locality Code (Field 110-1) is a required field. This must be a valid code from the Locality Code List.
- 035-037 ➤ NOT USED
- 038 ➤ Invalid Software Developer Code (Field 300-1).
- 039 ➤ Federal Data Flag (Field 305-1) must equal "V".
- 040 ➤ Virginia Form Code (Field 305-2) is a required field and must equal "L", "P" or "N".
- 041 ➤ Form 760CG
- Filing Status (Field 305-3) is a required field and must equal: "1", "2" or "3".
 - Forms 760PY and 763
 - Filing Status (Field 305-3) is a required field and must equal: "1", "2", "3" or "4".
- 042 ➤ Form 760PY
- When Filing Status (Field 305-3) equals "1", "2" or "3", Column A* of Form 760PY should not be greater than zero. Field numbers for column A are: 0051, 0053, 0055, 0057, 0059, 0061, 310-6, 310-8, 315-2, 315-4, 320-3, 320-4, 355, 365, 380, 390, 400, 410, 535, 550, 560, 570, 575, 585, 590, 600, 605, 615, 625, 635, 645, 655, 665, 675, 755, 760, 765, 770, 775, 780, 785, 825, 830, 835, 840, 845, 850, 855, 895, 900, 905, 910, 915, 920, 925
- 043 ➤ Head of Household box (Field 305-4) should only be significant if Filing Status (Field 305-3) equals "1".
- 044 ➤ When Head of Household box (Field 305-4) is significant and Filing Status (Field 305-3) equals "1", secondary SSN (Field 055) must not be significant.
- 045 ➤ Primary personal exemptions (Fields 305-5 and 305-9) are required fields.
- 046 ➤ Form 760CG
- Secondary personal exemptions (Fields 305-10, 305-11 and 305-12) should only be greater than zero when the filing status equals 2.
 - Form 760PY
 - Secondary personal exemptions (Fields 305-10, 305-11, 305-12, 305-13 and 305-14) should only be greater than zero when the Filing Status (Field 305-3) equals "4".

-
- 047- ➤ NOT USED
- 049 ➤ Form 763
- 050 ➤ Additions (Field 310-7) on Line 7 of Page 1 of tax form must equal Total Additions (Field 565) on Line 32 of Page 2 of tax form.
- Form 760PY
- Line 7, column B (Field 310-7) must equal line 36, column B (field 565); Line 7, column A (Field 310-8) must equal line 36, column A (Field 570).
- Form 760
- Line 2 (Field 310-7) must equal line 3 of 760CG Page 2 (Field 0059).
- 052 ➤ Form 763
- Subtractions (Field 315-8) on Line 9 of Page 1 of tax form must equal Total Subtractions (Field 670) on Line 40 of page 2 of tax form.
- Form 760PY
- Line 9, column B (Field 315-8) must equal line 45, column B (Field 670); Line 9, column A (Field 320-3) must equal line 45, column A (Field 675).
- 053 ➤ NOT USED
- 054 ➤ Form 760CG, Line 10
- Form 763, Line 44
- The Virginia Itemized Deductions (Field 370) must be the difference between Total Federal Itemized Deductions (Field 320-5) and State and Local Income Taxes (Field 320-6).
- Form 760PY, Line 47c
- The Allowable Virginia Itemized Deductions (Field 715) must be the difference between Total Federal Itemized Deductions paid while a Virginia Resident (Field 705) and State and Local Income Taxes (Field 710).
- 055 ➤ Form 760PY, Line 11b
- The Itemized Deductions in column A (Field 365) plus column B (Field 360) must equal Virginia Itemized Deductions (Field 715, Line 47c).
- 056 ➤ Form 760CG, Line 10
- If Itemized Deductions (Field 320-5) are not claimed and unless taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 370) must equal:
- \$3,000 if filing status (Field 305-3) equals "1"
- \$5,000 if filing status (Field 305-3) equals "2"
- \$2,500 if filing status (Field 305-3) equals "3"
- Form 760PY, Line 46d
- If Itemized Deductions (Field 705) are not claimed and unless taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 695) must equal:
- \$3,000 if filing status (Field 305-3) equals "1"
- \$5,000 if filing status (Field 305-3) equals "2" or "4"
- \$2,500 if filing status (Field 305-3) equals "3"
- Form 763, Line 41
- If Itemized Deductions (Field 320-5) are not claimed and unless taxpayer is not claimed as a dependent on another's return (Field 305-15), the Standard Deduction (Field 880) must equal:

-
- \$3,000 if filing status (Field 305-3) equals "1"
 - \$5,000 if filing status (Field 305-3) equals "2"
 - \$2,500 if filing status (Field 305-3) equals "3" or "4"
- 057- ➤ NOT USED
- 058
- 059 ➤ Form 760CG, Line 14
- Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if:
 - Filing Status = 1 and Virginia Adjusted Gross Income is less than \$5,000.
 - Filing Status = 2 and Virginia Adjusted Gross Income is less than \$8,000.
 - Filing Status = 3 and Virginia Adjusted Gross Income is less than \$4,000.
 - Form 760PY, Line 15 Column B
 - Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if:
 - Filing Status = 1 and Virginia Adjusted Gross Income is less than \$5,000.
 - Filing Status = 2 or 4 and Virginia Adjusted Gross Income in column A plus column B is less than \$8,000.
 - Filing Status = 3 and Virginia Adjusted Gross Income is less than \$4,000.
 - Form 760PY, Line 15 Column A
 - Virginia Taxable Income (Field 410) must be the difference between Virginia Adjusted Gross Income (Field 320-4) and Subtotal (Field 400) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 410) may be zero, negative, or blank. The filing thresholds are met if:
 - Filing Status = 1 and Virginia Adjusted Gross Income is less than \$5,000.
 - Filing Status = 2 or 4 and Virginia Adjusted Gross Income in column A plus column B is less than \$8,000.
 - Filing Status = 3 and Virginia Adjusted Gross Income is less than \$4,000.
 - Form 763, Line 15
 - Virginia Taxable Income (Field 405) must be the difference between Virginia Adjusted Gross Income (Field 320-2) and Subtotal (Field 395) unless the filing threshold is met. If the filing threshold is met, Virginia Taxable Income (Field 405) may be zero, negative, or blank. The filing thresholds are met if:
 - Filing Status = 1 and Virginia Adjusted Gross Income is less than \$5,000.
 - Filing Status = 2 and Virginia Adjusted Gross Income is less than \$8,000.
 - Filing Status = 3 or 4 and Virginia Adjusted Gross Income is less than \$4,000.

060 ➤ Form 760CG, Line 15

 - Tax (Field 425) must equal Taxable Income (Field 405) multiplied by the appropriate tax rate.
 - Form 760PY, Line 16
 - Form Tax (Field 425, column B) must equal Taxable Income (Field 405, column B) multiplied by the appropriate tax rate.
 - Tax (Field 585, column A) must equal Taxable Income (Field 410, column A) multiplied by the appropriate tax rate.
 - Form 763, Line 18
 - Tax (Field 425) must equal Nonresident Taxable Income (Field 420) multiplied by the appropriate tax

rate.

- 061 ➤ NOT USED
- 062 ➤ Form 760CG, Line 23
➤ Form 760PY, Line 18g
➤ Form 763, Line 18f
➤ Credit for Political Contributions is an allowable credit from the Schedule CR (Field 485). The credit cannot be greater than \$25.00 when Filing Status (Field 305-3) equals 1 or 3 on the 760CG and 760PY or 1 or 4 on the 763. The credit cannot be greater than \$50.00 when Filing Status equals 2 on the 760CG or 2 or 4 on the 760PY or 2 or 3 on the 763.
- 063 ➤ NOT USED
- 064 ➤ Form 760CG, Line 26
➤ If Overpayment Amount (Field 500, line 26) is significant and Adjustments/Contributions (Field 515, line 28) is greater than Overpayment Amount, then Amount You Owe (Field 525) must be greater than zero.
- 065 ➤ Form 760PY, Line 24
➤ Form 763, Line 25
➤ If Contributions and Consumer's Use Tax (Field 515) are significant, Schedule NPY must be present.
- 066 ➤ NOT USED
- 067 ➤ Form 760CG
➤ If Total Payments and Credits (Field 490) are greater than Net Tax (Field 445), and the Amount to Credit to Next Year's Tax (Field 510), plus Adjustments and Contributions (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.
- Form 760PY
➤ If Total Payments and Credits (Field 490) are greater than Total Tax (Field 445), and the total of Amount to Credit to Estimated Income Tax (Field 510 and 535), plus Contributions and Consumer's Use Tax (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.
- Form 763
➤ If Total Payments and Credits (Field 490) are greater than Income Tax (Field 425), and the total of Amount to Credit to Estimated Income Tax (Field 510), plus Contributions from Schedule NPY (Field 515) are equal to Overpayment Amount (Field 500), the Refund (Field 530) cannot be greater than zero.
- 068 ➤ Form 760CG
➤ If Total Payments and Credits (Field 490) are greater than Net Tax (Field 445), and the total of Applied to Estimated Tax (Field 510), plus Adjustments (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.
- Form 760PY, Line 27
➤ If Total Payments and Credits (Field 490) are greater than Total Tax (Field 445), and the total of Applied to Estimated Tax (Field 510 and 535), plus Contributions and Consumer's Use Tax (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.
- Form 763, Line 28
➤ If Total Payments and Credits (Field 490) are greater than Total Tax (Field 425), and the total of Applied to Estimated Tax (Field 510), plus Contributions and Consumer's Use Tax (Field 515) is less than Overpaid (Field 500), then Refund (Field 530) must be greater than zero.
- 069 ➤ Form 760CG
➤ If Total Payments and Credits (Field 490) equal Net Tax (Field 445), then the following fields cannot be greater than zero: Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to

next year's tax (Field 510) or Refund (Field 530).

- Form 760PY
- If Total Payments and Credits (Field 490) equals Total Tax (Field 445), then the following fields cannot be greater than zero: Income Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510 and 535) or Refund (Field 530).
- Form 763
- If Total Payments and Credits (Field 490) equals Total Tax (Field 425), then the following fields cannot be greater than zero: Income Tax You Owe (Field 495), Overpayment Amount (Field 500), Amount to credit to next year's tax (Field 510) or Refund (Field 530).
- 070 ➤ For each occurrence of Form W-2, Virginia State Withholding (Fields 400, 470, 520, or 570) cannot be greater than 25% of Wages (Fields 390, 460, 510, or 560).
- 071 ➤ For each occurrence of Form 1099-R, State Withholding (Field 240 or 280) cannot be greater than 25% of Gross Distribution (Field 110).
- 072 ➤ For each occurrence of Form W-2G, State Withholding (Field 210) cannot be greater than 25% of Gross Distribution (Field 40).
- 073 ➤ Form 760CG, Line 25
- Form PY, Line 20 and Line 26
- If Total Payments and Credits (Field 490) are less than Total Tax (Field 445), then Income Tax You Owe (Field 495) and Amount you Owe (Field 525) must be significant.
- Form 763, Line 21 and Line 27
- If Total Payments and Credits (Field 490) are less than Total Tax (Field 425), then Income Tax You Owe (Field 495) and Amount you Owe (Field 525) must be significant.
- 074 ➤ NOT USED
- 075 ➤ Administrative reject. Contact the Virginia Electronic Filing Help Desk at 804/367-6100 or elfcoordinator@tax.state.va.us.
- 076-079 ➤ NOT USED
- 080 ➤ Form 760CG, Line 7
- Total Other Subtractions (Field 315-8) on 760, page 1, line 7 and Total Subtractions (Field 0069) on 760, page 2, line 7 must equal the sum of Income from obligations or securities of the US (Field 0060) on 760, page 2, line 4, plus Disability Income (Field 0061) on 760, page 2, line 5, Fixed Date Conformity (Field 0062) on 760, page 2, Line 6a, plus all Other Subtractions (Fields 0064, 0066, and 0068) on 760, page 2 lines 6b through 6d.
- 081 ➤ Form 760CG, Line 9
- Virginia Adjusted Gross Income (Field 320-2) must equal the difference between Line 3 Subtotal (Field 315-1) and Line 8 Subtotal (Field 320-1).
- 082 ➤ Form 760CG, Line 16
- Spouse Tax Adjustment (Field 440) may not exceed \$259.
- 083 ➤ Form 760CG, Line 16
- Filing Status (Field 305-3) must equal 2 when the Spouse Tax Adjustment (Field 440) is greater than zero.

-
- 084- ➤ NOT USED
089
- 090 ➤ Form 760CG, Line 18a plus Line 18b
➤ Form 760PY, Line 18a plus Line 18b
➤ Virginia income tax withheld (Field 450 plus 455) must be equal to or less than State Income Tax From Form W-2 (Field 0400 + 0470+0520+0570) and/or Form W-2G (Field 0210) and/or Form 1099-R (Field 0240) when the State name (W-2 field 0370 and 0440; W-2G field 0200; 1099-R field 0246) equals VA.
- Form 763, Line 19a plus Line 19b
➤ Virginia income tax withheld (Field 450) must be equal to or less than State Income Tax From Form W-2 (Field 0400 + 0470+0520+0570) and/or Form W-2G (Field 0210) and/or Form 1099-R (Field 0240) when the State name (W-2 field 0370, 0440, 0490. and 0540); W-2G field 0200; 1099-R field 0246) equals VA.
- 091- ➤ NOT USED
095
- 096 ➤ Each data record can only contain one generic record.
- 097- ➤ NOT USED
098
- 099 ➤ Form 760CG, Line 24
➤ Form 760PY, Line 19
➤ Form 763, Line 20
➤ Total payments and credits (760 line 24, field 490; 760PY line 19, field 490; 763 line 20, field 490) must be the sum of all payments and credits (760 lines 18a-field 450, line 18b-field 455, line 19-field 465, line 20-field 470, line 21-field 475, and line 23-field 485; Form 760PY lines 18a-field 450, line 18b-field 455, line 18c-field 465, line 18d-field 470, line 18e-field 475, and line 18g-field 485; 763 lines 19a-field 450, line 19b-field 455, line 19c-field 465, line 19d-field 470, line 19e-field 475, and line 19g-field 485).
- 100- ➤ NOT USED
110

Virginia Forms and Field Numbers

Individual Income Tax Return



085-1CITYMMMMMMMMMMMMMMMM ST ZIPCODE00 100-1

Name or Filing Change:	305-26	X	Accelerated Refund:	X	
Address Change:	305-27	X	Amended:	X	NOL: X
Virginia Return Not Filed Last Year:	305-28	X	Locality:	•	000 ← 110-1
Your SSN	MMMM	•		0000000000	003
Spouse's SSN	MMMM	•		0000000000	055
16a. Your VAGI		•		-0000000000	430
16b. Spouse's VAGI		•		-0000000000	435
17. Net Tax				0000000000	445
18a. Your Withholding		•		0000000000	450
18b. Spouse's Withholding		•		0000000000	455
19. Estimated Payments		•		0000000000	465
20. Extension Payments		•		0000000000	470
21. Credit for Low Income		•		000000	475
22. Credit tax paid another state		•		0000000000	480
23. Other Credits	305-36	X	•	0000000000	485
24. Total Payments / Credits				0000000000	490
25. Tax you Owe		•		0000000000	495
26. Overpayment Amount		•		0000000000	500
27. Amount to Credit to Next Year's Tax		•		0000000000	510
28. Adjustments/Contributions		•		0000000000	515
Amount You Owe:	305-19				
Paid by Credit Card (Enter X)	X	•		0000000000	525
Refund:	040	★		0000000000	530
Bank Routing Number	048	•		0000000000	030
Bank Account Number		•		000000000000000000	035

Office Use: XX XX XX XX XX XX XX XX



ADDITIONAL FILING INFORMATION

Spouse 305-21 0000000000 •

Subtractions

7. Total Subtractions: 760P2
0069 0000000000.

Spouse's Signature _____ Date _____

070-3 070-4 065-1

AGE DEDUCTION DETAILS

Spouse 000000 0095 0096 -000000000000.

PAID TAX PREPARER INFORMATION

Preparer Phone Number 0000000000

300-2 OR 300-4

MM
MM 052-2
MM 052-3
MM

052-4

052-5

050-3 OR 050-4

2004 Virginia Schedule ADJ/CG Part 2



070-1 070-2 060-1 060-3
1FIRSTNAME12 I 1LASTNAME15XXXX SUF

003
000000000

Credit for Tax Paid to Another State

Border State Rule ☒ 0058

13a. Enter the filing status claimed on the other state's tax return. M 0090

13b. Enter the number below to identify the person claiming the credit
1. You 2. Spouse 3. Joint 0 0091

13. Qualifying taxable income on which the other state's tax is based 0050 000000000.

14. Virginia Taxable Income 0051 000000000.

15. Qualifying tax owed to the other state 0052 000000000.

a. Name of state: 0053 MM

16. Virginia Income Tax 0054 000000000.

17. Income percentage 0055 000.0

18. Virginia Income Tax multiplied by Income percentage 0056 000000000.

19. Credit Allowed 0057 000000000.

Adjustments to Amount of Tax

20. Addition to Tax 0059 00000000.

a. Addition from Form 760C ☒ 0060

b. Addition from Form 760F ☒ 0061

21. Penalty 0062 00000000.

a. Late Filing Penalty ☒ 0063

b. Extension Penalty ☒ 0064

22. Interest 0065 00000000.

23. Consumer's Use Tax 0066 000000.

24. Voluntary Contributions from overpaid taxes

a. 00 0067 000000. 0068

b. 00 0069 000000. 0070

25. Other Voluntary Contributions

a. 00 0071 0072 000000.

b. 00 0073 0074 000000.

School Foundation Contributions

c. 000000 0075 0076 000000.

d. 000000 0077 0078 000000.

26. Total Adjustments 0081 000000000.

Amended Returns

27. Amount paid with original return, plus additional tax paid after it was filed 0082 000000000.

28. Add line 27 from above and line 24 from Form 760, enter here 0083 000000000.

29. Overpayment, if any, as shown on original return or as previously adjusted 0084 000000000.

30. Subtract line 29 from line 28 0085 000000000.

31. Tax You Owe 0086 000000000.

32. Tax You Overpaid 0087 000000000.

Credit for Political Contributions From Part XXIII, of Schedule CR

105. Enter 50% of the amount of eligible political contributions 0088 00.

106. Credit allowable this year 0089 00.

If the Credit for Political Contributions is the **ONLY** credit claimed on Schedule CR, you are not required to send the Schedule CR with your return.

AVOID DELAYS. If this schedule contains return information always submit with your return.

**SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION****SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION**

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use:				
Type of property	MMMMMMMMMMMMMMM	0078	MMMMMMMMMMMMMMM	0079
17. Date placed in service	MMDDYY	0080	MMDDYY	0081
18. Business/investment use percentage	00000	0082	00000	0083
19. Cost or other basis	000000000 .	0084	000000000 .	0085
20. Depreciation deduction	000000000 .	0086	000000000 .	0087
21. Elected section 179 cost	000000000 .	0088	000000000 .	0089
22. Business Locality Code	000	0090	000	0091

PART I - SCHEDULE OF INCOME AND ADJUSTMENTS (See instructions)

—ALL FILERS MUST COMPLETE THIS SCHEDULE—

ENTER SPOUSE'S INCOME WHEN FILING STATUS 4 IS USED

FOR USE BY ALL OTHER FILERS

28 Income:

	Column A1 Income on Federal Return	Column A2 Income While Virginia Resident	Column A3 Income While NOT Virginia Resident	Column B1 Income on Federal Return	Column B2 Income While Virginia Resident	Column B3 Income While NOT Virginia Resident
(a) Wages, salaries, tips and other compensation 28(a)	755 00	825 00	895 00	720 00	790 00	860 00
(b) Interest and dividends (b)	760 00	830 00	900 00	725 00	795 00	865 00
(c) Pension and other income (attach explanation) (c)	765 00	835 00	905 00	730 00	800 00	870 00
29 Gross income [add Lines 28 (a), (b) and (c)] 29	770 00	840 00	910 00	735 00	805 00	875 00
30 Adjustments to income: moving expenses 30	775 00	845 00	915 00	740 00	810 00	880 00
31 Other income adjustments (attach explanation) 31	780 00	850 00	920 00	745 00	815 00	885 00
32 Adjusted gross income (Line 29 less Lines 30 and 31)* .. 32	785 00	855 00	925 00	750 00	820 00	890 00
(a) Net fixed date conformity modifications (a)	0055 00	0053 00	0051 00	0054 00	0052 00	0050 00
(b) Fixed date conformity FAGI [add Lines 32 and 32(a)] (b)	0061 00	0059 00	0057 00	0060 00	0058 00	0056 00

*Enter the amount on Line 32, Col. A1 on page 1, Line 6 Col. A. Enter the amount on Line 32, Col. B1 on page 1, Line 6, Col. B.

PART II - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME**A** Spouse - USE ONLY
when Filing Status 4
is checked**B** Yourself
For use by all
other filers

33 Special fixed date conformity addition 33	625 00	620 00
34 Interest earned while a Virginia resident on obligations of other states exempt from federal tax 34	550 00	545 00
35 Other additions to federal adjusted gross income as provided in instructions - Attach explanation 35	560 00	555 00
36 TOTAL ADDITIONS (add Lines 33 through 35) Enter here and on Line 7 on Page 1 36	570 00	565 00

PART III - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

37 Special fixed date conformity subtraction 37	635 00	630 00
38 Age deduction from Sch. NPY, Part I, Line 4 38	315-4 00	315-3 00
39 State income tax refund or overpayment credit reported as income on your federal return and received while a Virginia resident. (Claim in the same column you reported the income on Line 6.) 39	575 00	315-7 00
40 Income attributable to your period of residence outside Virginia from Part I, columns A3 and B3, Line 32(b) 40	590 00	580 00
41 Income (interest, dividends or gains) received while a Virginia resident on obligations or securities of the U.S. exempt from state income tax, but not from federal tax 41	600 00	595 00
42 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return and attributable to your period of residence in Virginia 42	605 00	315-6 00
43 Disability income received while a Virginia resident and reported as wages 305-39 <input type="checkbox"/> Spouse (or payment in lieu of wages) on account of permanent and total disability 305-38 <input type="checkbox"/> You 43 You cannot claim an Age Deduction on Line 38 and the disability subtraction. See instructions.	615 00	610 00
44 Other subtractions - refer to the instruction book for Other Subtraction Codes		
(a) Enter 2 digit code in box <u>305-33</u> 44(a)	645 00	640 00
(b) Enter 2 digit code in box <u>305-34</u> (b)	655 00	650 00
(c) Enter 2 digit code in box <u>305-35</u> (c)	665 00	660 00
45 TOTAL SUBTRACTIONS - (add Lines 37 through 44c). Enter here and on Line 9 on Page 1 45	675 00	670 00

PART IV - STANDARD DEDUCTION (The standard deduction must be claimed unless itemized deductions were claimed on your federal return - see instructions.)

46 (a) Fixed date conformity Federal ADJUSTED GROSS INCOME (total of Line 32(b), columns A1 + B1 from Part I above) 46(a)	680 00
(b) Fixed date conformity income attributable to Virginia residence (total of Line 32(b), columns A2 + B2 from Part I above) (b)	685 00
(c) Percentage of full standard deduction allowable [amount shown on Line 46(b) divided by amount shown on Line 46(a)]. Enter to only one decimal place (Ex.: 12.2%) (c)	690 %
(d) Filing Status 1: Enter \$3,000; Filing Status 2 or 4: Enter \$5,000; Filing Status 3: Enter \$2,500 (d)	695 00
(e) Multiply Line 46(c) by 46(d). Enter here and on Line 11 (a) on front. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed (e)	700 00

PART V - ITEMIZED DEDUCTIONS (If you itemized deductions on your federal return, YOU MUST claim itemized deductions on your Virginia return.)

47 (a) Itemized deductions from Schedule A Worksheet paid while a Virginia resident 47(a)	705 00
(b) State and local income taxes claimed on Schedule A and included on Line 47(a) (b)	710 00
(c) Allowable Virginia itemized deductions: Subtract Line 47(b) from Line 47(a). Enter here and on Line 11 (b) on Page 1. If using Filing Status 4, you may allocate this amount between husband and wife, as mutually agreed (c)	715 00

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer. 305-24

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return. We agree that filing separately on this combined return makes us jointly and severally liable for the amount of tax shown to be due on this return and any refunds will be made payable to us jointly.

Please Sign Here	Your Signature	Date	Check if deceased. 305-40	Your Business Phone Number	Home Phone Number	
	X			() 305-20	() 115-1	
Preparer's Use Only	Spouse's Signature (If Filing Status 2 or 4, both must sign.)	Date	Check if deceased. 305-41	Spouse's Business Phone Number		
	X			() 305-21		
Preparer's Use Only	Preparer's Signature	Date		Preparer's Phone Number	Preparer's FEIN/PTIN/SSN	
	X			() 300-3	050-1 OR 050-2	
	Firm's Name (or Yours If Self-Employed) and Address					Filing Election 305-37

Attach A Complete Copy Of Your Federal Individual Income Tax Return And All Other Required Virginia Attachments

763**Virginia Nonresident Income Tax Return 2004****Due May 2, 2005****Check Applicable Boxes:**

- ☐ Amended Return - Check if Result of NOL ☐
- ☐ Fixed Date Conformity **305-29** Modifications
- ☐ Overseas on Due Date **305-17**
- ☐ Qualifying Farmer, Fisherman or **305-16** Merchant Seaman
- 305-27** ☐ Name(s) and Address Different Than Shown on 2003 Virginia Return

Part-Year Resident: If you or your spouse moved into or out of Virginia in 2004, you may have to use Form 760PY.

Your First Name 070-1	MI 070-2	Last Name 060-1	Suffix :	Your Social Security Number 003
Spouse's First Name 070-3	MI 070-4	Last Name 065-1	Suffix :	Spouse's Social Security Number 055
Present Home Address (Number and Street, or Rural Route) 075-1 080-1				State of Residence 305-25
City, Town, or Post Office, and State 085-1 095-1 100-1			ZIP Code 110-1	Locality Code from Instructions
Important - Name of Virginia City or County in Which Principal Place of Business, Employment or Income Source is Located 105				110-2 110-3 City or County

STEP 1**FILING STATUS (CHECK ONLY ONE)****EXEMPTIONS (Enter Number)****EXEMPTION AMOUNT**
Enter on Line 12 below.Check your Filing Status
Enter your Exemptions

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
305-4 <input type="checkbox"/> Single (Claiming federal Head of Household? YES)	1																											
305-5 <input type="checkbox"/> Married, Filing Joint Return (BOTH must have Virginia source income)	2																											
<input type="checkbox"/> Married, Spouse Has No Income From Any Source (Enter spouse's SSN above) Spouse's full name 070-3 070-4 065-1	2																											
<input type="checkbox"/> Married, Filing Separate Return (Enter spouse's SSN above) Spouse's full name 070-3 070-4 065-1	1																											

5 Dependent on Another's Return (See the instructions for Line 11.) **305-15** ☐ Enter whole dollars only.**STEP 2**Do you need to file?
See Line 10 Instructions.
→

6 ADJUSTED GROSS INCOME from your federal return (not federal taxable income)	6	310-5	00
7 Additions from Line 32, Part I, on page 2	7	310-7	00
8 Subtotal (add Line 6 and Line 7)	8	315-1	00
9 Subtractions from Line 40, Part II, on page 2	9	315-8	00
10 VIRGINIA ADJUSTED GROSS INCOME (subtract Line 9 from Line 8)	10	320-2	00

STEP 3

Compute Your Virginia Taxable Income

11 Standard Deduction from Line 41, Part III, OR Itemized Deductions from Line 44, Part IV on page 2	11	540	00
12 Enter the Exemption Amount computed above on Line 1, 2, 3 or 4.	12	375	00
13 Virginia Child and Dependent Care Expenses Deduction (See instructions.)	13	385	00
14 Subtotal (add Lines 11, 12 and 13)	14	395	00
15 Taxable income computed as a resident (subtract Line 14 from Line 10)	15	405	00
16 Percentage from Line 59, Part V, on page 2 [Enter to one decimal place only. (Ex.: 5.4%)]	16	415	%
17 NONRESIDENT TAXABLE INCOME (multiply Line 15 by percentage on Line 16)	17	420	00

STEP 4

Compute Your Tax, Payments and Credits

18 Income Tax: From Tax Table or Tax Rate Schedule	18	425	00
19 Payments: (a) Your Virginia income tax withheld (Attach Forms W-2, W-2G and 1099-R)	19(a)	450	00
(b) Spouse's Virginia income tax withheld (Attach Forms W-2, W-2G and 1099-R)	(b)	455	00
(c) 2004 estimated tax payments (Include credit from 2003)	(c)	465	00
(d) Extension payment - Form 760E	(d)	470	00
Credits: (e) Tax Credit for Low-Income Individuals from Schedule NPY, Part II, Line 11	(e)	475	00
(f) Credit for tax paid to another state from Schedule NPY, Part III, Line 8	(f)	480	00
(g) Credits from attached Schedule CR. If claiming Political Contribution Credit only, also check box. (See instructions)	(g)	485	00
(h) Check box if reporting Coalfield Employment Enhancement Tax Credit earned in 2004	(h)	485	00
20 TOTAL PAYMENTS AND CREDITS [add Lines 19(a) through (g)]	20	490	00

STEP 5

Compute Amount You Owe or Your Refund

21 If Line 18 is larger than Line 20, enter the difference. This is the INCOME TAX YOU OWE. Skip to Line 23.	21	495	00
22 If Line 20 is larger than Line 18, enter the difference. This is the OVERPAYMENT AMOUNT	22	500	00
23 Addition to tax, penalty and interest from Schedule NPY, Page 2, Part IV, Line 4	23	505	00
24 Amount of overpayment on Line 22 to be CREDITED TO 2005 ESTIMATED INCOME TAX	24	510	00
25 Contributions from Schedule NPY, Part V, Line 7.	25	515	00
26 Add Line 23, Line 24 and Line 25	26	520	00
27 If you owe tax on Line 21, add Lines 21 and 26 - OR - If Line 22 is an overpayment and Line 26 is larger than Line 22, enter the difference. This is the AMOUNT YOU OWE. Attach payment	27	525	00
28 If Line 22 is larger than Line 26, subtract Line 26 from Line 22. This is the amount to be REFUNDED TO YOU	28	530	00

Be Sure To Sign Your Return On Page 2

For Local Use

LTD

For Office Use

Coding

PART I - ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME

29	Interest on obligations of other states, exempt from federal income tax, but not state tax	29	545	00
30	Other additions to federal adjusted gross income as provided in instructions (Attach explanation)	30	555	00
31	Special Fixed Date Conformity additions (See instructions)	31	620	00
32	TOTAL ADDITIONS (add Lines 29, 30 and 31). Enter here and on Line 7 on page 1	32	565	00

PART II - SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME (FAGI)33 Age Deduction: **Read instructions** - changes for 2004.Enter the Adjusted Federal Adjusted Gross Income from work sheet, Line 8, if applicable 885For Filing Status 3, enter spouse's birth date 890

(a) Enter birthdate (For Filing Statuses 2 and 4 both birth dates are required even if only one qualifies for an age deduction.) (a)

Col. A - Spouse		
Month - Day - Year		
875	-	
315-4		00

Col. B - You		
Month - Day - Year		
870	-	
315-3		00

(b) Enter Age Deduction (See instructions.) (b)

(c) Add amounts on line 33(b) above and enter the total on this line 33 **315-5** **00**34 State income tax refund or overpayment credit reported as income on your federal return 34 **315-7** **00**35 Income on obligations or securities of the U.S. exempt from state income taxes, but not from federal tax 35 **595** **00**36 Social Security and equivalent Tier 1 Railroad Retirement Act benefits reported as taxable income on your federal return 36 **315-6** **00**37 Disability income reported as wages(or payments in lieu of wages)on account of ☐ Spouse **305-39**
permanent and total disability **305-38** ☐ You 37 **610** **00****You cannot claim an Age Deduction on Line 33 and the disability subtraction. See instructions.**38 Special Fixed Date Conformity subtractions (See instructions) 38 **630** **00**

39 Other Subtractions - refer to the instruction book for Other Subtraction Codes

39a Enter 2 digit code in box **305-33** 39a **640** **00**39b Enter 2 digit code in box **305-34** 39b **650** **00**39c Enter 2 digit code in box **305-35** 39c **660** **00**40 TOTAL SUBTRACTIONS (add Lines 33 thru 39c). Enter here and on Line 9 on page 1 40 **670** **00****PART III - STANDARD DEDUCTION** (Must be used unless itemized deductions are being claimed on your federal return)41 Filing Status: 1 = \$3,000; 2 = \$5,000; 3 or 4 = \$2,500; Enter here and on Line 11 on the page 1 41 **880** **00****PART IV - ITEMIZED DEDUCTIONS** (If you itemized deductions on your federal return, see page 16 of the instructions.)42 Total federal itemized deductions 42 **320-5** **00**43 State and local income taxes claimed on Schedule A (See instructions if your federal itemized deductions were reduced) 43 **320-6** **00**44 TOTAL VIRGINIA ITEMIZED DEDUCTIONS (subtract Line 43 from Line 42). Enter here and on Line 11 on page 1 44 **370** **00****PART V - NONRESIDENT ALLOCATION PERCENTAGE SCHEDULE** (See instructions)

Enter losses or negative numbers in brackets.

45	Wages, salaries, tips, etc.	45	720	00	795	00	
46	Interest income	46	725	00	800	00	
47	Dividends	47	730	00	805	00	
48	Alimony received	48	735	00	810	00	
49	Business income or loss	49	740	00	815	00	
50	Capital gain or loss/capital gain distributions	50	745	00	820	00	
51	Other gains or losses	51	750	00	525	00	
52	Taxable pensions, annuities and IRA distributions	52	755	00			
53	Rents, royalties, partnerships, estates, trusts, S corporations, etc.	53	760	00	830	00	
54	Farm income or loss	54	765	00	835	00	
55	Other income	55	775	00	845	00	
56	Interest on obligations of other states from Line 29	56	780	00	850	00	
57	Lump-sum distributions/accumulation distributions included on Line 30	57	785	00	855	00	
58	TOTAL - Add Lines 45 through 57 and enter each column total here	58	790	00	860	00	
59	Nonresident allocation percentage - Divide Line 58, Column B, by Line 58, Column A. (Compute percentage to one decimal place, showing no more than 100% but not less than 0%. Example: 5.4%.) ENTER here and on Line 16 on page 1				59	865	%

I (We) authorize the Department of Taxation to discuss this return with my (our) preparer.

I (We), the undersigned, declare under penalty of law that I (we) have examined this return and to the best of my (our) knowledge, it is a true, correct and complete return.

Please Sign Here	Your Signature	Date	Check if deceased.	Your Business Phone Number	Home Phone Number
	X		305-40	() 305-20	() 115-1
Preparer's Use Only	Spouse's Signature (If a joint return, both must sign.)	Date	Check if deceased.	Spouse's Business Phone Number	
	X		305-41	() 305-21	
Preparer's Use Only	Preparer's Signature	Date		Preparer's Phone Number	Preparer's FEIN/PTIN/SSN
	X			() 300-3	050-1 OR 050-2
	Firm's Name (or Yours If Self-Employed) and Address				Filing Election
					305-37

Attach A Complete Copy Of Your Federal Individual Income Tax Return And All Other Required Virginia Attachments

Schedule NPY

Schedule of Adjustments For Nonresident or Part-Year Resident

Attach this Schedule to your Form 760PY or Form 763

2004

Page 1

Name(s) As Shown On Virginia Return 070-1, 070-2, 060-1, 060-3	B Your SSN 003
	A Spouse's SSN 055

Part I - Form 760PY ONLY - Age Deduction (Read instructions before completing - changes for 2004.)

Enter the Adjusted Federal Adjusted Gross Income from Age Deduction Work Sheet, Line 8, if applicable.

0142

For Filing Status 3, enter spouse's birth date.

0143

1. Enter birthdate (For Filing Statuses 2 and 4 both birth dates are required even if only one qualifies for an age deduction.)
2. Enter Age Deduction (See instructions.)
3. Enter the Ratio Schedule amount for the date you moved into or out of Virginia
4. **Qualifying Age Deduction** - Multiply Line 2 by Line 3 and enter here.

Filing Status 1 or 3 - Transfer amount from Line 4, Col. B, to Line 38, Col. B, Form 760PY.
 Filing Status 2 - Transfer the total of Line 4, Col. A & B to Line 38, Col. B, Form 760PY.
 Filing Status 4 - Transfer amounts from Line 4 to Line 38, Col. A & B, Form 760PY.

A SPOUSE		B YOU	
Month - Day - Year		Month - Day - Year	
1. 0051	-	0050	-
2. 0053	00	0052	00
3. 0055	.	0054	.
4. 0057	00	0056	00

You may NOT claim both this deduction and the disability income subtraction on Form 760PY, Part III, Line 43. Claim the one that benefits you the most.

Part II - Computation for Tax Credit for Low Income Individuals**See instructions to compute.**

Please list below the name, Social Security Number (SSN) and Guideline Income for you, your spouse, and each dependent.
 If more room is needed, attach a schedule with the name, SSN and Guideline Income for each additional dependent.
 Failure to complete this Part may result in credit being reduced or disallowed.

Family VAGI	Name	Social Security Number (SSN)		Guideline Income	
1. Yourself	0058		0059	0060	00
2. Spouse	0061		0062	0063	00
3. Dependent	0064		0065	0066	00
4. Dependent	0067		0068	0069	00
5. Dependent	0070		0071	0072	00
6. Dependent	0073		0074	0075	00
7. Total Family Guideline Income (Be sure to include information from attached schedule, if applicable.)				7.	0076
8. Enter the total number of exemptions listed above and on any attached schedule. Based on this total, the total family Guideline Income from Line 7 and the poverty guidelines in the instructions, determine your eligibility. . .				8.	0077
9. If eligible, enter the number of personal exemptions from Form 760PY or 763. (Do not include age or blindness exemption.)				9.	0078
10. Multiply Line 9 by \$300				10.	0079
11. Compare the amount of tax on Line 17, Form 760PY, or on Line 18, Form 763, to the amount on Line 10 above. Enter the lower amount here. This is your Tax Credit for Low Income Individuals. Enter on Line 18(e), Form 760PY, or Line 19(e), Form 763.				11.	0080

Part III - Credit for Tax Paid to Another State

Attach copy of that state's return.

		Spouse This column for 760PY Filing Status 4 filers only.		You	
1. Enter qualifying taxable income base for other state's taxes. (See instructions.)	1.	0082	00	0081	00
2. Virginia Taxable Income - Enter amount from Line 15, Form 760PY, or Line 17, Form 763.	2.	0084	00	0083	00
3. Enter qualifying tax paid to other state. (See instructions.) Name of state: 0087	3.	0086	00	0085	00
4. Virginia Income Tax - Enter amount from Form 760PY, Line 16, or from Form 763, Line 18	4.	0089	00	0088	00
5. Income Percentage - If filing Form 760PY, divide Line 1 by Line 2. If filing Form 763, divide Line 2 by Line 1. Compute to 1 decimal place not to exceed 100%. (For ex., 31.6%).	5.	0091	%	0090	%
6. Form 760PY filers, multiply Line 4 by Line 5. Form 763 filers, multiply Line 3 by Line 5.	6.	0093	00	0092	00
7. Credit - Form 760PY filers, enter the lesser of Lines 3 or 6. Form 763 filers, enter the lesser of Lines 4 or 6.	7.	0095	00	0094	00
8. Total - Add Line 7, Col. A and Col. B. Also enter on Line 18(f), Form 760PY or Line 19(f), Form 763. Note: The sum of Line 11, Part II, and Line 8, Part III, cannot exceed your tax liability. Lower Line 8, Part III, if necessary to ensure sum does not exceed.	8.			0096	00